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BOOK REVIEWS

The Nature and Sources of the Law. By Professor Gray, of Harvard University. Published by the Macmillan Co. Price, \$1.50 net.

To the student who has studied so many points of law that he is losing sight of law as a whole in its true perspective, it is particularly refreshing to get hold of a book which compels us to see the "forest as well as the trees." In the first part of the book we have a scholar's interpretation of the work of scholars as to the true function of the law, not only as it is applied to the sometimes technical field of the court, but as to its real position and justification in society at large. In the second part of the book we are taken back to the ancestry of law until we become thoroughly acquainted with its pedigree. Thus, our legal terms acquire a deeper meaning than mere definition, for they take us back into history itself.

In short, this book is not for him who is seeking knowledge of legal points, but rather for the student who wishes to appreciate what he has learned. It is a *belle-lettre* in law.

H. F. B.

The Federal Corporation Tax Law. By Arthur W. Machen, Jr., author of *The Modern Law of Corporations*. Little, Brown & Co., Boston, 1910.

The eyes of the entire nation, figuratively, are directed toward that section of the Payne tariff act of 1909, formally known as No. 38, and which has for its purpose the levying of a tax upon corporations. This clause is even now before the Supreme Court of the United States and the decision of that tribunal as to whether this altogether novel and experimental tax law is or is not constitutional, will be awaited with the greatest eagerness and anxiety on the part of the commercial interests of the country.

It is imperative that every lawyer of active practice should have an intelligent knowledge of the provisions of this law and the principles which will have to be considered in determining its validity. Corporations have already been required to file sched-